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The Collection Appeals Program is an administrative program governed by the IRM. It is not based on the Code or the regs, except with respect to installment agreements, see IRC 6331, 7122. Unless a legal issue is present as well, questions concerning interpretation of the IRM should be directed to Collection Policy rather than Counsel.

IRM 5.19.8.1 provides that "Taxpayers have the administrative right to appeal ... after the denial of a request for discharge." We checked with Collection Policy and they agreed that a denial for any reason would be subject to appeal rights, regardless of alternatives offered.